

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

CV 2016-091242

04/08/2016

HONORABLE DAVID M. TALAMANTE

CLERK OF THE COURT
M. Kay
Deputy

KETELAAR ACCOUNTING P L L C, et al.

RICHARD H. AGINS

v.

SAFE AND CARE TRANSPORTATION, et al.

ANTHONY GUY SALVADOR

UNDER ADVISEMENT RULING

On March 9, 2016, the Court held an Evidentiary Hearing relating to a discovery dispute between the parties. Although presented by Defendants as a Motion for Preliminary Injunction and/or for Specific Performance, that request for relief is not appropriate to these circumstances and the Court ultimately determined that compliance with A.R.S. §32-744 was the central issue.

Generally, the statute requires CPA's to provide their clients, upon reasonable notice, the CPA's working papers that include client records or other records belonging to the client.

For the most part, Plaintiffs believed that Defendants had most of the requested documentation in their possession or otherwise had access to the documents. A.R.S. §32-744 provides an exception to the CPA's duty if the documents are otherwise available to the client; like their own bank statements. In any case, Plaintiff believes he has turned over all documents required under the statute in his possession. Defendants are reluctant to accept this avowal and are asking for access to a software master file that includes, with other clients, files relating to Defendants.

IT IS ORDERED denying the request for specific performance or preliminary injunction.

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IT IS FURTHER ORDERED that Plaintiff is to make immediate arrangements, no later than **April 25, 2016** to provide Defendants with access to the QuickBooks master file to access their documents. If necessary, the parties shall prepare a Confidential/Protective Order that will preserve the privacy of the other clients in the master file.

IT IS FURTHER ORDERED that an award of fees and costs will abide the final Judgment or Order in this case.